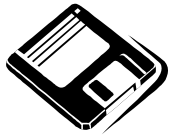
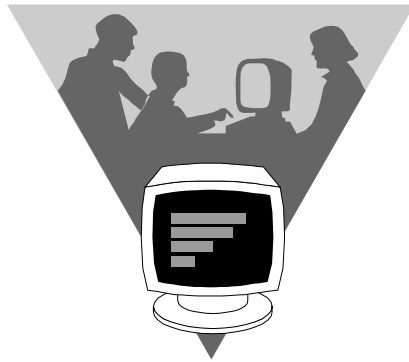
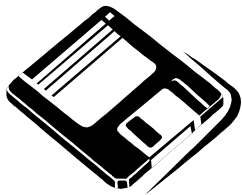


GOVERNOR'S BUDGET SPREADSHEET MANUAL



STATE OF CALIFORNIA
DEPARTMENT OF FINANCE



Revised July 2002

GOVERNOR'S BUDGET SPREADSHEET MANUAL

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I. OVERVIEW

A. NEW CHANGES BEGINNING IN THE 2002-03 BUDGET PROCESS

1. Automated Reconciliation with Appropriations (RWA) Budget Process

The new process provides departments the opportunity to focus their efforts on updating the Schedule 10s. When changes are approved, departments will submit these updated Schedule 10s to the Department of Finance (Finance) for cleanup one or more times prior to processing Budget Galley. As the Schedule 10s are updated, Finance will review and update the Schedule 10s and print a RWA report. The RWA report will be used in place of the manual posting of the RWA by departments.

Departments are strongly encouraged to use the RWA report when preparing the spreadsheet galleys. The RWA report is intended to save the departments and Finance time in manually preparing this fiscal table. Instead of completely filling out the entire RWA fiscal table, departments are to enter the RWA total as a one-line adjustment (on any line in the RWA) for each Character by Fund. This will ensure that the tie points will continue to mathematically verify in the spreadsheet. Refer to Budget Letter 01-18 for further information.

2. 40 Percent Rule on changes to Spreadsheets no longer exists

Prior to the 2002-03 budget process, when a spreadsheet galley was submitted to the Office of State Publishing (OSP), minor changes were made manually. To submit a revised spreadsheet galley required significant (40 percent or more) changes to the Budget galley. Beginning in 2002-03, subsequent revisions may be made by including an attachment(s) (limiting the attachment to the changed portion only) from the spreadsheet or by manually posting to the Budget Galley. Note: The submission of a revised version of a spreadsheet after submission to OSP will increase the review and processing time in Financial Operations (FO) and OSP. This may result in longer turnarounds of your budget documents and other budgets.

Note: Departments may obtain copies of the revised shell spreadsheet electronically (via e-mail) and/or hard-copy from their Finance analysts.

B. BACKGROUND

Finance developed the ability to accept the numeric fiscal tables in the Governor's Budget Galley in specific spreadsheet formats. This process allows electronic transfer of Budget Galley data from State departments to Finance and subsequent electronic updating of this data by departments and/or Finance analysts.

Beginning with the 1991-92 Governor's Budget, selected departments participated in the development of this process. Tests with the participating departments have shown that electronic transfer of the galley can provide workload savings to State departments as well as Finance. The use of spreadsheets provides the ability to "roll-up" totals and to perform internal balancing checks on the data. Staff time to manually transcribe Governor's Budget data onto the galley can also be reduced. However, departments and Finance staff typically spend more time, not less, the first year, to build the spreadsheet and learn the process.

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C. PROCESSING REQUIREMENTS

The following rules must be adhered to in the preparation and processing of spreadsheet galleys to Finance:

1. Always submit the **“Control Proof”** galley with the spreadsheet.
2. Spreadsheet galleys must be submitted on 8 ½ X 11 inch white paper.
3. Always submit the spreadsheet file with each pass of the galley.
4. **Do not** post numbers to the Control Proof galley. Control Proof galleys should reflect narrative changes and numbered inserts where appropriate.
5. Spreadsheet galleys must be **Double Spaced. NO EXCEPTIONS.**
6. **Date, Department Name, and Version number must be on each page** of the spreadsheet.
7. The first pass of the spreadsheet galley must be marked as V1 (Version 1).
8. When submitting subsequent passes (Version 2, 3, 4, etc.), **always submit the prior version** for verification purposes.
9. Spreadsheets must be **clearly marked with numbered/alphabetic inserts** for each section or table (e.g., label Summary of Program Requirements as “Insert 1” or “Insert A”) cross-referencing the specific control proof galley.
10. Upon submission to Finance, the Finance analyst must **clearly indicate whether the galley is for internal processing or should be submitted to the OSP**. Note: After submitting the spreadsheet to the OSP, subsequent revisions must be manually posted to the Budget Galley. However, if the changes to be made are significant, the department may provide an attachment to the galley.

D. HARDWARE REQUIREMENTS

All participating departments must use equipment that is directly IBM-compatible, or be able to provide IBM-compatible files on 3.5 inch floppy disks. **Alternatively, departments may transfer files to Finance as an attached file in an e-mail to the appropriate analyst.**

E. SOFTWARE REQUIREMENTS

Finance will accept spreadsheet files in the following formats: Excel (.XL*) and Lotus (.WK1). Finance uses Excel 2000, therefore the Excel format is preferred. If departments prepare a spreadsheet with another version of Excel, they must save the spreadsheet document as an Excel 2000 file before submitting to Finance.

- Excel software has the capability of converting other formats; however, technical cleanup of the document may be necessary.
- Departments must save spreadsheets created with software other than Excel to a Lotus (.WK1) file before submitting to Finance, if Excel is not available at the department.

Text sections such as Mission Statements, Program Objectives, Budget Adjustments, etc., will normally be processed on the hard copy galley. However, if the department or the

I. OVERVIEW

Finance analyst wishes to include text in the spreadsheet, use column A. If preparing separate word processing files for text, Finance is able to accept files from Microsoft Word (various versions) **or** WordPerfect (various versions).

File formats, other than those listed above, may be useable; however, the conversion of the spreadsheet or word processing files must be tested prior to building the test spreadsheet.

F. PARTICIPATION IN THE PROCESS

The Finance budget analyst will serve as the contact point for participants in the Governor's Budget Galley Project. Within guidelines established for the project, the Finance budget analyst and his/her management determine how the department will participate in the spreadsheet process. The Finance analyst also provides any assistance to department's budget analysts, reviews and tests the spreadsheets developed by the departments, converts files from departments for use at Finance, and processes changes according to the Governor's Budget printing schedule. It should be pointed out that the effort to develop the initial files for electronic transfer may be considerable, depending on the size and complexity of the budget, as well as the departmental technical expertise.

A department wishing to participate in the spreadsheet process should contact its budget analyst at Finance prior to July. Using the criteria below, the Finance analyst will, in conjunction with Finance management, determine the advisability of including the requesting department during the next budget cycle. The Finance analyst should also seek the advice of the Editor's Office.

Finance selects new departments to participate in the Governor's Budget spreadsheet process around July of each year. **The participating departments must have a working spreadsheet, reviewed and tested by Finance staff, by August 30th.** This date ensures that adequate preparations will be made prior to departmental development of the baseline Budget Galley.

Finance and departmental staff are most likely to achieve workload savings for complex or medium-to-large budgets. The following criteria will be applied when evaluating new participants for inclusion in the Governor's Budget Galley spreadsheet process:

1. The department's expertise in developing the Governor's Budget.
2. The department's expertise with spreadsheet software.
3. More than one departmental budget staff to train staff, develop the spreadsheet, and understand the process in the absence of the "Key Person".
4. The amount of technical EDP support available to the department's budget staff.
5. The department's access to the necessary computer hardware and software.
6. The department's hardware and software compatibility to that at Finance.

I. OVERVIEW

7. The workload of assigned Finance staff.
8. The workload of the assigned departmental staff.
9. The availability of the Finance analyst and other resources to support the project participants.

II. SPREADSHEET FORMAT

A. STANDARD TABLE FORMAT

Using the 13 columns defined below, set up standard 3- and 6-column tables using applicable columns. Spreadsheets may contain 14 or more columns for annotating revisions, comments, etc., but only the first 13 are required by Finance. This setup works best when used with paper type 11" x 8.5" (landscape), with page margins set to .5 inch (or no less than .25 inch), and a small font (compressed print or a 6- or 7- point font).

<u>Column</u>	<u>Standard Width</u>	<u>Format</u>	<u>Description</u>
A	60	text left justified	Contains the item title; footnotes in this column will be preceded by a carat (^)
B	6	comma with 1 decimal	Contains positions/personnel years
C	5	text	Contains footnote references
D	6	comma with 1 decimal	Contains positions/personnel years
E	5	text	Contains footnote references
F	6	comma with 1 decimal	Contains positions/personnel years
G	5	text	Contains footnote references
H	12	comma with 0 decimals	Contains dollar values
I	5	text	Contains footnote references
J	12	comma with 0 decimals	Contains dollar values
K	5	text	Contains footnote references
L	12	comma with 0 decimals	Contains dollar values
M	5	text	Contains footnote references
N+		any	Can be used for comments, etc.

B. NON-STANDARD TABLE FORMAT

Non-standard tables (other than 3- or 6-column) will be defined as follows:

<u>Column</u>	<u>Standard Width</u>	<u>Format</u>	<u>Description</u>
A	60	text, left justified	Contains the item title; footnotes in this column will be preceded by a carat (^)
B to M+	may be defined as required for the information to be displayed		

II. SPREADSHEET FORMAT

C. SPREADSHEET TABLE CONVENTIONS

1. Include titles, small sections of related text, and footnote text in the spreadsheet file in column 'A'. Column A can be reduced to a width of 50, if necessary, to fit the spreadsheet on the printed page.

Following column A (title column), each data column (B, D, F, H, J, and L) will be followed by a footnote column (C, E, G, I, K and M). (See Section II. D., Footnotes in Spreadsheets.)

2. Do not include dollar signs; they will be inserted in the proper positions by the OSP.
3. Format personnel years and dollar amounts with commas. (Do not **type** commas; that implies a text format.)
4. Format and print negative data with minus signs ("-"). Do not format negative numbers in parentheses.

NOTE: A combination of Items 3 and 4 may not be possible in some spreadsheet programs. Always format commas in personnel years and dollar amounts; if the program does not allow minus signs for negatives, format the personnel years and dollars in parentheses as numeric data (unsigned). The Finance analyst will re-format the parentheses to minus signs.

5. Format non-add data as text; type the data in parentheses.
6. All totals are to be calculated (have the formula in the total field; do not enter the total amount). Tables that are summaries of other tables are to be calculated from lower level entries in the source table, not key-entered (e.g., Summary of Program Requirements totals are calculated from the Program Detail section.)
7. Numeric fields to be printed in the Budget Galley as a dash (-) are to be coded in the spreadsheet as a dash when possible (e.g., Excel). Otherwise code as follows:
 - a. For personnel year fields, type a 0.0
 - b. For dollar fields, type a zero (0) with no decimal positions.
8. Enter the cross-tie formulas following the last budget table in the spreadsheet and calculate the amounts (subtract one from the other) so that the balance shown for each cross-tie amount will be zero.
9. If not using Excel, enter **subtotal** indicator lines as three (3) or more under-scores (" _"), not hyphens ("-"), in a blank row preceding the subtotal line.

If using Excel, select the spreadsheet cell in a blank row **preceding** the subtotal line and:

- a. Select underline button (U button) on the task bar, or

II. SPREADSHEET FORMAT

- b. Select border button and select the single bottom border, or
- c. Click on **F**ormat from the Menu bar.

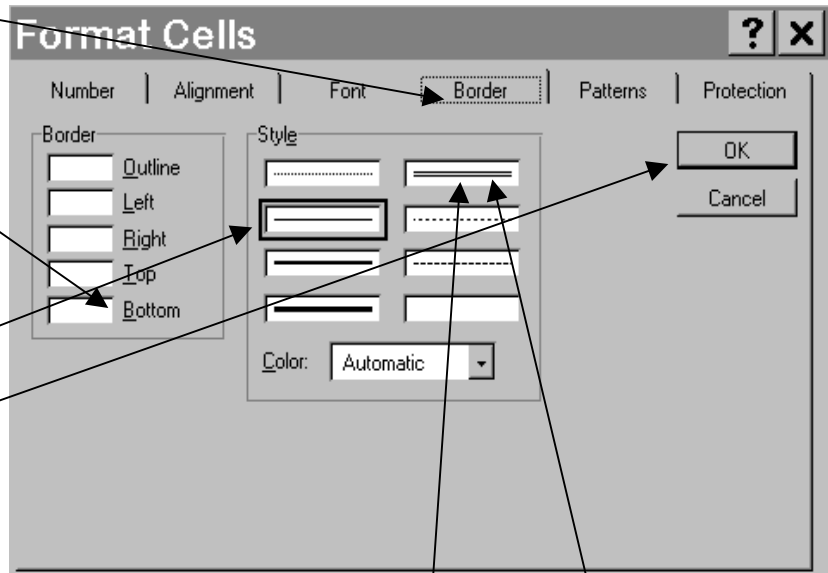
1. Click on **C**ells

2. Click on the **B**order tab.

3. Under the "**B**order" option, click in the "**B**ottom" field.

4. Under the "**S**tyl**e**" option, click on the first single, solid line.

5. Click on **O**K



10. If not using Excel, code **total** indicator lines as three (3) or more equal ("=") signs in a blank row preceding the total.

If using Excel, select the spreadsheet cell in a blank row **preceding** the subtotal line and:

- a. Select the border button on the task bar and select the double bottom border, or
- b. Repeat 9.c.1-5, except in step 9.c.4, select the double solid line.

II. SPREADSHEET FORMAT

D. FOOTNOTES IN SPREADSHEETS

1. Each footnote column (C, E, G, I, K, M) is preset to 5 characters in the shell spreadsheet which will accommodate most budgets; however, the footnote columns may be expanded, if necessary.
2. The footnote column will contain only the footnote indicator, not the footnote text. At the end of the table, in column A:
 - a. Insert a row of dashes.
 - b. Type the footnote text.
3. Do not include the text of standard footnotes (those defined at the end of the Governor's Budget) in the word processing/spreadsheet files. For these footnotes, only the footnote reference needs to be included.

II. SPREADSHEET FORMAT

E. MINIMUM CROSS-TIE POINTS

The following minimum cross-ties will provide a comprehensive check to ensure that amounts in each section (table) within the Budget Galley are in balance. These ties are also defined in the shell spreadsheet available from Finance.

<u>Summary of Program Requirements</u>		<u>Summary of Program Requirements</u>	
TOTALS, PROGRAMS	=	Sum of the funds	
		<u>Program Budget Detail</u>	
TOTALS, PROGRAMS	=	TOTALS, EXPENDITURES	
		<u>Reconciliation with Appropriations</u>	
Total for <u>each</u> fund	=	Sum of TOTALS, EXPENDITURES for each fund for State Operations plus Local Assistance	
Reimbursements	=	Sum of Reimbursements for State Operations and Local Assistance	
		<u>Summary by Object</u>	
Personnel years in the TOTALS, PROGRAMS line	=	Sum of Totals, Personal Services (<i>personnel years only</i>) for State Operations + Local Assistance	

<u>Program Budget Detail</u>		<u>Reconciliation with Appropriations</u>	
TOTALS, EXPENDITURES for State Operations	=	TOTALS, EXPENDITURES, ALL FUNDS for State Operations	
TOTALS, EXPENDITURES for Local Assistance	=	TOTALS, EXPENDITURES ALL FUNDS for Local Assistance	

<u>Summary of Program Requirements</u>		<u>Summary by Object</u>		<u>Reconciliation with Appropriations</u>
		TOTALS, EXPENDITURES for State Operations	=	TOTALS, EXPENDITURES, ALL FUNDS for State Operations
		TOTALS, EXPENDITURES for Local Assistance	=	TOTALS, EXPENDITURES, ALL FUNDS for Local Assistance
TOTALS, PROGRAMS	=	TOTALS, EXPENDITURES for State Operations plus Local Assistance	=	TOTALS, EXPENDITURES, ALL FUNDS for State Operations plus Local Assistance
		<u>Changes in Authorized Positions</u>		
		Sum of the Total Authorized Positions plus Total Adjustments lines	=	TOTALS, SALARIES AND WAGES

III. SPREADSHEET PREPARATION AND PROCESS

The spreadsheet process will generally parallel the manual Budget Galley process. The primary difference between the two processes is that Finance and the department may process the automated spreadsheet galley one or more times before it is submitted to the OSP for keyboarding. However, **Finance staff must coordinate timeframes and deadlines with the Finance Editor's Office to submit galleys to the OSP prior to paging.**

A. GENERAL INFORMATION

1. Departments will transmit one spreadsheet file per organization budget to Finance. Exceptions may include the Capital Outlay section, tables that are too large to be contained in a single spreadsheet, or non-standard (special) tables. In these cases, the department will usually transmit two or more spreadsheet files.
2. Sequence the spreadsheet tables in the same order the tables will appear in the galley (e.g., Summary of Program Requirements, followed by Program Budget Detail, etc.).
3. Include the Department Name, Date and the Version Number (Version 1, Version 2, etc.) at the top of each page.

In Excel, enter this information in row 1. To make row 1 print on each page:

a. Click on "**File**" in the Menu bar.

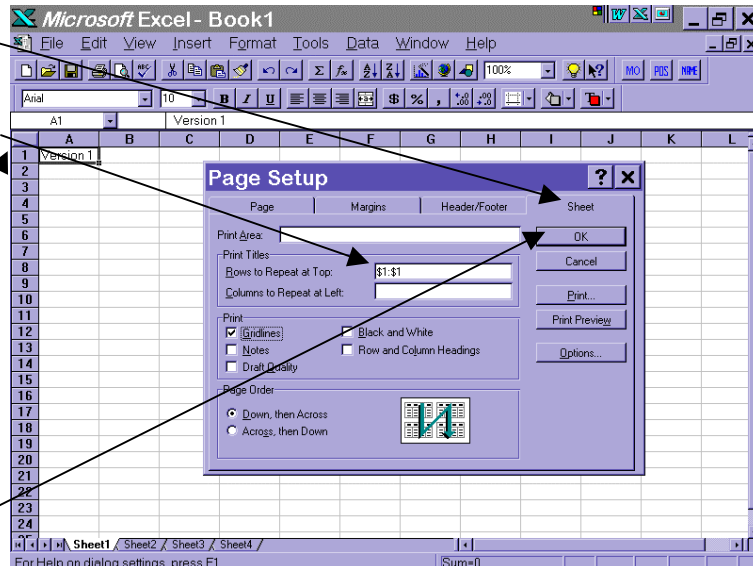
b. Select "**Page Setup**".

c. Click on the "**Sheet**" tab.

d. Click in the "**Rows to Repeat at Top**" field.

e. Click on the **Row Heading 1** on the spreadsheet (*not in the Page Setup window*). The codes "\$1:\$1" will then appear.

f. Click on **OK**.



4. Text portions: Balloon minor changes on the Control Copy of galley. Separately prepare and attach major changes and additions (e.g., Budget Adjustments) using a typewriter or word processor and attach to the galley as inserts.

III. SPREADSHEET PREPARATION AND PROCESS

B. DEPARTMENT'S PROCESS

1. Prior Year Participants

Departments, which have participated in the spreadsheet process in previous years, will complete the following tasks to prepare for this year's process:

- a. Copy last year's spreadsheet file into a new file.
- b. Update the fiscal years throughout the spreadsheet.
- c. Remove positions/personnel years and dollars except for all formula driven subtotals and totals.
- d. Check all formulas, including the cross-ties section.
- e. If necessary, update the information in Column A to include the same information that was in last year's printed Governor's Budget.
- f. For changes to the Governor's Budget format, refer to the Budget Preparation Letter (Budget Letter) distributed to departments in the summer (usually July or August).

2. All Participants

Following the instructions in Section II:

- a. Update the standard spreadsheet tables.
- b. Update the nonstandard spreadsheet tables and/or Capital Outlay tables.
- c. Print a **double-spaced** copy of the spreadsheet tables.
- d. Clearly label each table with the appropriate title and indicate where it goes in the "Control Copy" of the Budget Galley. (Departments receive a "Control Copy" of Budget Galley in mid-July).
- e. Forward the updated file and the **double-spaced** spreadsheet to the Finance analyst.
- f. After processing the budget in Finance, the Finance analyst will return the edited **double-spaced** spreadsheet to the department. The department will repeat steps a through e.
- g. When submitting subsequent versions to Finance, forward the edited **double-spaced** spreadsheet from the previous version.

III. SPREADSHEET PREPARATION AND PROCESS

C. FINANCE PROCESS

When the Finance analyst receives the "Control Proof" of the galley, the file, and both the new and marked-up, **double-spaced** printed versions of the spreadsheets from the department:

1. Check text:

- a. Make adjustments either on the "Control Proof" galley or as an attachment to the galley.
- b. Include the text attachments in the Printer's Folder with the galley.
- c. When attachments are used, clearly label the document. (For example, print "Attachment A" on the document and mark where to insert "Attachment A" on the Control Proof galley).

2. Process Spreadsheet:

- a. Following the instructions in Section IV., copy the spreadsheet(s) into Excel and save as Version *n* ("*n*" being the version number assigned by the Finance analyst to each version of the spreadsheet received from the department; i.e., Version 1, Version 2, etc.).
- b. Check formulas and numbers.
- c. If time permits, indicate changes on the hard copy of the spreadsheet and return to department; the department will make indicated changes and return to the Finance analyst. If time is limited, Finance analysts may need to make the changes themselves and inform the department of the changes.
- d. If a department has not included a printed and marked-up copy, print version X (the current version) **double-spaced**, mark it for insertion into the "Control Copy" of galley and include a copy in the Printer's Folder.
- e. Forward the Printer's Folder to FO for processing.
- f. After FO reviews the spreadsheet(s) and indicates required changes on the printed copy, return the budget to the department for corrections to the file, if time permits.
- g. When galley is ready to go to the OSP for keyboarding, the Finance analyst will write "Send to the Printing Plant" on the DF-5 "Governor's Budget Galley Processing" transmittal form. Once the galley is sent to OSP, most changes will be made by the department directly on the Control Copy galley using the "balloon" method. However, if the changes to be made are significant, the department may provide an attachment to the galley (e.g. Attachment A, B, C, etc.).

IV. DETAILED INSTRUCTIONS FOR FINANCE

A. CONVERT THE SPREADSHEET TO EXCEL

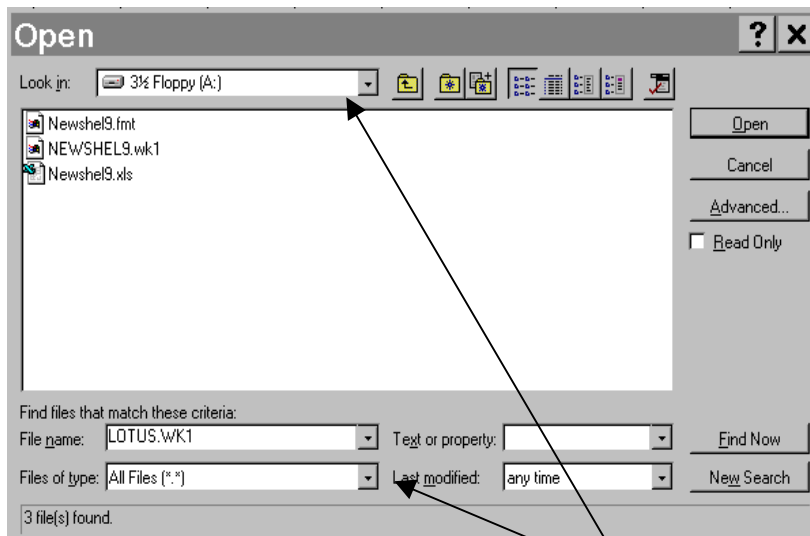
If the department uses:

- Excel, the data can be retrieved directly into Excel.
- Lotus (.WK1), the data can be retrieved directly into Excel.
- Other compatible software (see Section I, paragraph D. Software Requirements), the file must be converted to Lotus (.WK1) (if Excel is not available) prior to submission to Finance.

NOTE: If the Department analyst is **not** using Excel, problems may occur when the department's file is converted to the software being used by Finance.

1. Opening the Lotus File in Excel

- Within the Finance Applications, start the Excel program.
- Select **F**ile from the menu.
- Click on **O**pen. The **"Open"** dialog box will be displayed:



- Select the **drive, directory, and file** to be retrieved.
- Click on the down arrow in the **"List Files of Type"** box.

- Select the file type. —————>



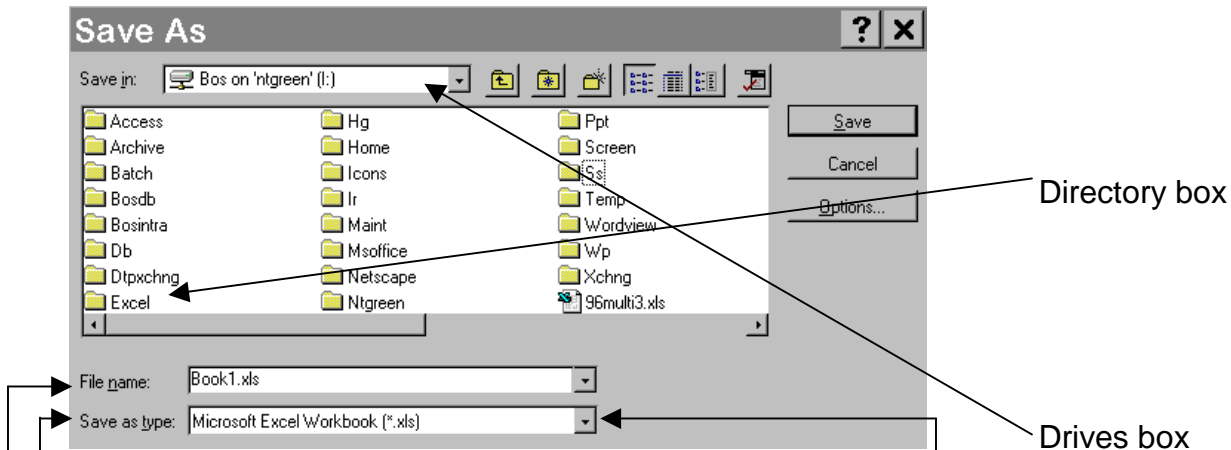
- Click on **O**pen.

Excel will now open and read the imported Lotus file. Remember, the file you just opened is still in Lotus file format. Save the file as an Excel file in order for it to be considered an Excel file.

IV. DETAILED INSTRUCTIONS FOR FINANCE

B. SAVE THE FILE AS AN EXCEL WORKBOOK

1. To be used **ONLY** for printing a formatted copy.
2. To save a Lotus file in Excel format, follow the recommended procedures:
 - a. Click on **F**ile from the menu.
 - b. Choose **Save As...** The "**Save As**" dialog box will be displayed:



- c. Click on the **Save as Type:** text box using the down arrow.
- d. Choose **Microsoft Excel Workbook (*.xls)** as the type.
- e. Make sure the file name in the "**File Name**" text box is correct. (Change the file name so as not to write over the original file.)
- f. Select the "**Drive**" and/or "**Directory**" in which to place the file.
- g. Click on **Save**.

C. REVIEW THE SPREADSHEET FOR PROPER FORMAT

Immediately after importing a spreadsheet in Lotus (.WK1) file format into Excel and saving the file, and before any further formatting is performed, check:

1. That each spreadsheet table has thirteen (13) columns and that the widths of the columns match the definitions in the spreadsheet layout or have been adjusted to fit the data (see Section II. Spreadsheet Format).

IV. DETAILED INSTRUCTIONS FOR FINANCE

2. That all numeric data:
 - a. do not include dollar signs.
 - b. include commas for all personnel years and dollar amounts.
 - c. include "minus" signs (not enclosed in parentheses) for negative personnel years and dollar amounts.
 - d. are enclosed in parentheses (coded as text) for non-add amounts.

To accomplish c. and d., the Finance analyst may need to format columns B, D, F, H, J, and L. Instructions are provided below.

D. FORMAT THE SPREADSHEET

NOTE: If the department is not using Excel, it is recommended that Finance make no changes to the file; instead, mark up changes on a printout and return both the file and the printout to the department for updating. **CAUTION:** If Finance makes changes to a converted, formatted copy of the file and returns this updated copy to the department, the department could experience problems when importing the converted, formatted copy.

1. **Double-space the spreadsheet** (if not already double-spaced).

The spreadsheet tables **must be double spaced** on the printout when forwarded to FO for review. To set a double-spaced format for printing in Excel, follow the suggested steps:

- a. Select the entire spreadsheet by clicking on the "Select All" button located at the intersection of Column A and Row 1 (upper left-hand corner of spreadsheet).
- b. Choose "Format" from the menu, then Select "Row," then "Height". Type the number 25 in the height text box. (This is roughly double the default row height.)
- c. Click on **OK**.

DO NOT PUT BLANK ROWS IN THE SPREADSHEET TO ACCOMPLISH DOUBLE SPACING. THIS INCREASES THE CHANCE OF ERRORS DURING PROCESSING.

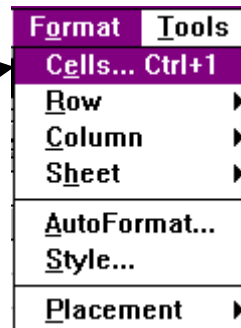
2. **Format Personnel Year Columns (B, D, and F) for commas, "negative" values and for replacing zeroes with dashes.**

- a. Highlight columns to be formatted:
 - Click on the letter **B** in the **column** heading (across the top).
 - While holding down the "**Control**" key, click on the letters **D** and **F** in the **column** headings
 - Release the "Control" key.

IV. DETAILED INSTRUCTIONS FOR FINANCE

Click on **Format** on the Menu bar.

Click on **Cells**

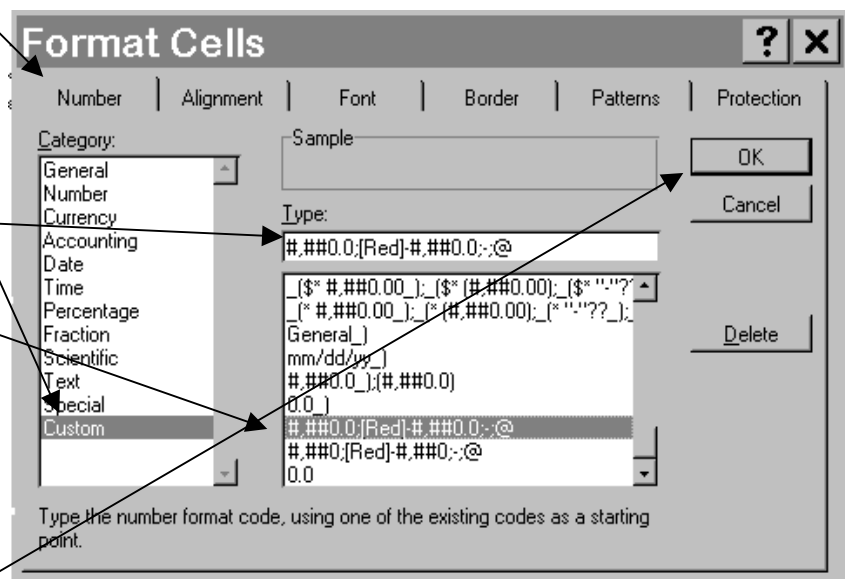


Click on the **Numbers** tab

Click on **Custom** in the Category box.

Click in the **Type** text box.

Type the format code `#,##0.0;[RED]-#,##0.0;-;@` for personnel years as shown in the **Type** box, using brackets (**not** parentheses) around the word "RED".



- Click on **OK**. Columns B, D, and F will now be correctly formatted from beginning to end of document, and with negative values displayed in red.
- Deactivate highlighting by clicking anywhere in the document.

3. Format dollar columns (H, J, and L) for commas, "negative" values and replacing zeroes with dashes.

a. Highlight columns to be formatted:

- Click on the letter **H** in the **column** heading (across the top).
- While holding down the "**Control**" key, click on the letters **J** and **L** in the **column** headings
- Release the "Control" key.
- Click on **Format** on the Menu Bar.
- Click on **Cells**

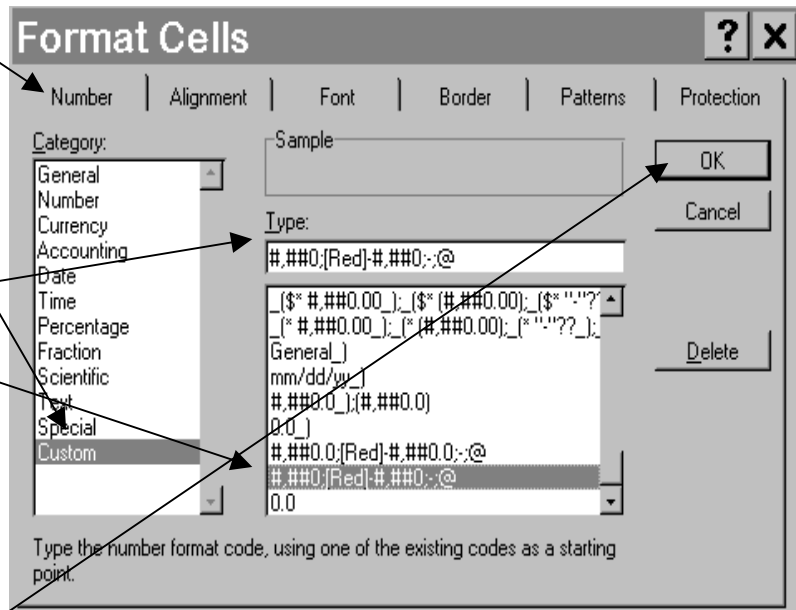
IV. DETAILED INSTRUCTIONS FOR FINANCE

Click on the **Numbers** tab

Click on **Custom** in the Category Box

Click in the **Type** text box .

Type the format code
#,##0;[RED]-#,##0;-;@ for
dollar amounts as shown in
the **Type** box, using brackets
(**not** parentheses) around the
word "RED".



- Click on **OK**. Columns **H**, **J**, and **L** will now be correctly formatted from beginning to end of document, and with negative values displayed in red.
- Deactivate highlighting by clicking anywhere in the document.

4. Print the Spreadsheet for Review--Printing Tips

- a. To print "Row and Column Headings", follow these suggested steps:
 1. Select **F**ile from the Menu bar.
 2. Choose **P**age Setup.
 3. Click on the **S**heet tab.
 4. Click in the **Row and Column Heading** check-box.
 5. Click on **OK**.
- b. To print " Formulas", follow these suggested steps:
 1. Select **T**ools from the Menu bar.
 2. Choose **O**ptions.
 3. Click on the **V**iew tab.
 4. Click in the **F**ormulas check-box.
 5. Click on **OK**.